**§ 172-f. Disclosure of certain activities by non-charitable non-profit entities.** 1. Definitions. (a) "Covered Entity" means any corporation or entity that is qualified as an exempt organization or entity by the United States Department of the Treasury under I.R.C. 501(c)(4).

(b) "Covered communication" means a communication by a covered entity, not otherwise reported by such covered entity pursuant to article one-A of the legislative law or article fourteen of the election law, by a covered entity conveyed to five hundred or more members of a general public audience in the form of: (i) an audio or video communication via broadcast, cable or satellite; (ii) a written communication via advertisements, pamphlets, circulars, flyers, brochures, letterheads; or (iii) other published statement which: refers to and advocates for or against a clearly identified elected official, executive or administrative body or legislative body relating to the sponsorship, support, opposition, or outcome of any proposed legislation, pending legislation, rule, regulation, hearing or decision, or advocates for or against action by any elected official, executive or administrative body or legislative body.

Covered communication shall not include: (i) communications with a professional journalist or newscaster, including an editorial board or editorial writer of a newspaper, magazine, news agency, press association or wire service, relating to news, as these terms are defined in section seventy-nine-h of the civil rights law, and communications relating to confidential and non-confidential news as described in subdivisions (b) and (c) of section seventy-nine-h of the civil rights law respectively and communications made pursuant to community outreach efforts for broadcast stations required by federal law; or

(ii) a communication that is: (A) directed, sent or distributed by the covered entity only to individuals who affirmatively consent to be members of the covered entity, contribute funds to the covered entity, or, pursuant to the covered entity's articles or bylaws, have the right to vote directly or indirectly for the election of directors or officers, or on changes to bylaws, disposition of all or substantially all of the covered entity's assets or the merger or dissolution of the covered entity; or (B) for the purpose of promoting or staging any

candidate debate, town hall or similar forum to which at least two candidates seeking the same office, or two proponents of differing positions on a referendum or question submitted to voters, are invited as participants, and which does not promote or advance one candidate or position over another.

(c) "Expenditures for covered communications" shall mean: (i) any expenditure made, liability incurred, or contribution provided for covered communications; or (ii) any other transfer of funds, assets, services or any other thing of value to any individual, group, association, corporation whether organized for profit or not-for-profit, labor union, political committee, political action committee, or any other entity for the purpose of supporting or engaging in covered communications by the recipient or a third party.

(d) "Donation" shall mean any contribution, including in-kind, gift, loan, advance or deposit of money or anything of value made to a covered entity unless such donation is deposited into an account the funds of which are not used for making expenditures for covered communications.

(e) "Reporting period" shall mean the six month period within a calendar year starting January first and ending June thirtieth or the six month period within a calendar year starting July first and ending December thirty-first.

2. Disclosure of expenditures for covered communications. (a) Any covered entity that makes expenditures for covered communications in an aggregate amount or fair market value exceeding ten thousand dollars in a calendar year shall file a financial disclosure report with the department of state. The financial disclosure report shall include:

(i) the name and address of the covered entity that made the expenditure for covered communications;

(ii) the name or names of any individuals who exert operational or managerial control over the covered entity. The disclosures required by this paragraph shall include the name of at least one natural person;

(iii) a detailed description of the covered communication;

(iv) the dollar amount paid for each covered communication, the name and address of the person or entity receiving the payment, and the date the payment was made; and

(v) for any restricted donation received by the covered entity in

whole or in part for the support of the covered communication, the name and address of any individual, corporation, association, or group that made a donation to the covered entity and the date of such donation, and the amount of the donation, together with a description of any restriction.

(b) The covered entity shall file a financial disclosure report with the department of state within thirty days of the close of a reporting period.

3. Public disclosure of funding disclosure reports. The department of state shall promulgate any regulations necessary to implement these requirements and shall publish on the department's website the reports of covered communications required by this section. Such publishing shall not include the names and addresses of individual donors to covered entities, nor shall such publishing include the covered entity's Internal Revenue Service Form 990 Schedule B. Such report shall not be made public pursuant to this section if, based upon a review of the relevant facts presented by the covered entity, such disclosure may cause harm, threats, harassment, or reprisals to the source of the donation or to individuals or property affiliated with the source of the donation. The covered entity may appeal the secretary's determination and such appeal shall be heard by a judicial hearing officer who is independent and not affiliated with or employed by the department of state, pursuant to regulations promulgated by the department of state. The reports subject to disclosure pursuant to this section that are the subject of such appeal pursuant to this section shall not be made public pending final judgment on appeal.

4. If a covered entity's annual report filed pursuant to section one hundred seventy-two-b of this article does not include a completed Internal Revenue Service Form 990 schedule B, the entity shall in addition to filing a disclosure with the department of law, also file with the department of state a complete Internal Revenue Service Form 990 schedule B, regardless of whether such form is submitted or required to be submitted to the Internal Revenue Service.